General Assembly

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Seventy-first session
Agenda item 132

Resolution adopted by the General Assembly on 23 December 2016

[*on the report of the Fifth Committee (A/71/702)*]

71/261. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolution 52/212 B of 31 March 1998 and its decision 57/573 of 20 December 2002,

Recalling also its resolutions 70/238 A of 23 December 2015, 70/238 B of 1 April 2016 and 70/238 C of 17 June 2016,

Having considered, for the period ended 31 December 2015, the financial reports and audited financial statements and the reports of the Board of Auditors on the United Nations,[1] the International Trade Centre,[2] the United Nations University,[3] the capital master plan,[4] the United Nations Development Programme,[5] the United Nations Capital Development Fund,[6] the United Nations Children's Fund,[7] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[8] the United Nations Institute for Training and Research,[9] the voluntary funds administered by the United Nations High Commissioner for Refugees,[10] the Fund of the United Nations Environment Programme,[11] the United Nations Population Fund,[12] the United Nations Human Settlements Programme,[13] the United Nations Office on Drugs and Crime,[14] the United Nations Office for Project Services,[15] the

[1] *Official Records of the General Assembly, Seventy-first Session, Supplement No. 5*, vol. I (A/71/5 (Vol. I)).
[2] Ibid., vol. III (A/71/5 (Vol. III)).
[3] Ibid., vol. IV (A/71/5 (Vol. IV)).
[4] Ibid., vol. V (A/71/5 (Vol. V)).
[5] Ibid., *Supplement No. 5A* (A/71/5/Add.1).
[6] Ibid., *Supplement No. 5B* (A/71/5/Add.2).
[7] Ibid., *Supplement No. 5C* (A/71/5/Add.3).
[8] Ibid., *Supplement No. 5D* (A/71/5/Add.4).
[9] Ibid., *Supplement No. 5E* (A/71/5/Add.5).
[10] Ibid., *Supplement No. 5F* (A/71/5/Add.6).
[11] Ibid., *Supplement No. 5G* (A/71/5/Add.7).
[12] Ibid., *Supplement No. 5H* (A/71/5/Add.8).
[13] Ibid., *Supplement No. 5I* (A/71/5/Add.9).
[14] Ibid., *Supplement No. 5J* (A/71/5/Add.10).
[15] Ibid., *Supplement No. 5K* (A/71/5/Add.11).

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United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women),[16] the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994,[17] the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991,[18] the International Residual Mechanism for Criminal Tribunals[19] and the United Nations Joint Staff Pension Fund,[20] the fifth annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system,[21] the note by the Secretary-General transmitting the concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2015,[22] the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the capital master plan,[23] on the United Nations[24] and on the United Nations funds and programmes[25] for the year ended 31 December 2015, the report of the Secretary of the United Nations Joint Staff Pension Board on the implementation of the recommendations of the Board of Auditors contained in its report for the year ended 31 December 2015 on the United Nations Joint Staff Pension Fund[26] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[27]

1. *Takes note* of the audit opinions and findings, and endorses the recommendations, contained in the reports of the Board of Auditors;[1–21]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[27]

3. *Reaffirms* that the Board of Auditors shall be completely independent and solely responsible for the conduct of audits;

4. *Decides* to consider further the reports of the Board of Auditors on the International Criminal Tribunal for Rwanda,[17] the International Tribunal for the Former Yugoslavia[18] and the International Residual Mechanism for Criminal Tribunals[19] under the respective agenda items relating to the Tribunals and the Mechanism;

5. *Also decides* to consider further the report of the Board of Auditors on the United Nations Joint Staff Pension Fund[20] under the agenda item relating to the United Nations Joint Staff Pension Fund;

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[16] Ibid., *Supplement No. 5L* (A/71/5/Add.12).
[17] Ibid., *Supplement No. 5M* (A/71/5/Add.13).
[18] Ibid., *Supplement No. 5N* (A/71/5/Add.14).
[19] Ibid., *Supplement No. 5O* (A/71/5/Add.15).
[20] Ibid., *Supplement No. 5P* (A/71/5/Add.16).
[21] A/71/180.
[22] A/71/558.
[23] A/71/331.
[24] A/71/331/Add.2.
[25] A/71/331/Add.1 (Parts I and II).
[26] A/71/397.
[27] A/71/669.

6. *Commends* the Board of Auditors for the continued high quality of its reports and the streamlined format thereof;

7. *Takes note* of the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports for the year ended 31 December 2015 on the United Nations[24] and on the United Nations funds and programmes;[25]

8. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner, to continue to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board;

9. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that are two or more years old;

10. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities for their implementation and the office holders to be held accountable.

68th plenary meeting
23 December 2016